REPORT OF THE COMMITTEE APPOINTED FOR ENQUIRING INTO THE RATES OF LAND REVENUE ASSESSMENT IN THE KOLAR DISTRICT

Introduction.—In September 1925, in June 1928, and again in October 1928 representations were made at the Representative Assembly meetings that the rates of assessment in the Kolar District were heavy and that they should be reduced.

In reply the then Dewan pointed out that "a wholesale revision of re-settlement rates would not only go against the terms of the Survey Guarantee, but also invite similar representations from other taluks and districts also, and there would be no finality in the matter. It was not therefore sound revenue policy and Government were not prepared to consider such a proposition. So far as the Kolar District as a whole was concerned, Government believed that the resettlement rates were not too severe. Whereas the average rates in respect of the three classes of lands were Rs. 1-11-9, 1-9-3 and 1-5-0 respectively in the original settlement, the resettlement rates were fixed at Rs. 1-14-3, 1-11-10 and 1-8-0 respectively, after a full consideration of all the circumstances of the different taluks. This represented but a small increase though in other districts the increase was very much more. In the Mulbagal Taluk, the increase was only 3 per cent and in Chikballapur 6 per cent."

2. In spite of the definte reply given above, the agitation in favour of reducing the assessment continued and at the Dasara Session of the Representative Assembly (1928) a resolution was moved on the same subject to the following effect:—

"That this Assembly recommends to the Government of His Highness the Maharaja that the rate of land revenue assessment in the Kolar District be reduced as far as possible as the raiyats are becoming impoverished on account of failure of crops due to insufficient rainfall in the District."

As the result of the discussion on this resolution and in pursuance of the promise given to have an enquiry made into the matter, Government were pleased to appoint this Committee composed of:—

1. The Revenue Commissioner (Chairman),
2. The Survey Superintendent,
3. The Deputy Commissioner, Kolar District,

with the Office Assistant to the Survey Superintendent as Secretary to the Committee.

The Committee was empowered to visit such of the localities in the Kolar District as were necessary for the purposes of the said enquiry. The date fixed at 31st March 1929 for the submission of the Committee's report to Government was subsequently extended to the end of September 1929.

3. The Committee met at several different centres in the Kolar District and in response to the representations made by representatives at Kolar, advantage was taken of the District Conference at Chintamani, to hear and discuss representations from the leading men of the District on the subject. The District Conference which was attended by leading agriculturists and other representatives from all parts of the District was held at Chintamani on the 19th April 1929. The Revenue Commissioner (Chairman of this Committee) presided and made the speech published in Appendix A which was explained to the assembly in Kannada by the Chairman himself: from which extracts are published where necessary for ready reference.

"It is idle to pretend that the fixing of the assessment can be made to depend on any absolutely correct scientific principles. Those familiar with the literature concerning revenue settlements may be aware that there are various formulas dependent upon the ratio of the produce or of the gross profits, on which some practical system has been devised for framing the assessment on an equitable basis: but, the most fundamental principle has always been that the rates should be fixed so that they may not impose any unfair burden on the cultivators. It is unnecessary for me to refer in this connection to the various methods and prove to you by actual figures that the principles of assessment followed in your District do not violate these ratios. The other principle that is usually followed is to take the amount of assessment that has been paid by the people without difficulty for a series of years as the basis for a new settlement. During the original settlement,

one of the standards adopted was to find out what the actual amount of collection for some decades prior to the settlement was, and take this as the basis for fixing this assessment, giving due regard to conditions of soil, state of communications, facilities for marketing, prices, etc., I shall here give you particulars in regard to a few taluks in the District where conditions may be considered to be somewhat generally unfavourable. These are Bagepalli, old Chintamani Taluk comprising Chintamani and Srinivaspur taluks and Mulbagal."

BAGEPALLI.

	Amount of Revenue collections. Rs
1874–75	66,264
1883–84	59,949
Average collection for the 10 years preceding the original settlement ...	58,654
Average for the previous 20 years	62,829
Do 25 years	63,561
The highest recorded figure is	89,694
Net Land Revenue demand as per original settlement ...	69,926

"This shows an increase of only Rs. 6,365 over the average collections for 25 preceding years which is due mostly to correct measurement and equalisation of incidence."

SRINIVASPUR AND CHINTAMANI.

	Rs.
Collections—1876-77	1,33,304
1885-86	1,24,060
Average for 10 years	1,29,899
Do 20 years	1,46,091
Do 25 years	1,52,699
Highest collection	1,95,721
Net Land Revenue demand according to original settlement ...	1,19,078

"This is much less than the averages given and also the collection of the preceding 10 years. So that, by no manner of means can it be said that the Settlement Demand was in excess of the previous demand."

MULBAGAL TALUK.

	Rs.
Collections—1876-77	92,295
Do 1885-86	96,579
10 years' average	94,162
20 do	1,01,969
25 do	1,04,644
Highest recorded collection	1,43,867
Net demand as fixed by original settlement	1,09,467

"So that, there has been an increase of only about ₹ 4,823 over the average collections of 25 years. But it is less than the collections in 1878-79; and the collections prior to 1873-74 were more than 1,10,000, except in three years, the highest collection being 1,43,000. Hence, it is clear that in this taluk the survey demand has been less than the demand prior to 1873-74."

"It will thus be seen that in the case of none of the taluks has there been any excessive increase over the actual collections, and in fact in the Chintamani taluk the survey demand was much less than the actual collections. If any one is further interested in the subject, I am prepared to give them figures in regard to the other taluks of this District, which will only show that the treatment accorded throughout the District has been generally on the same liberal principles."

"A careful perusal of the original settlement reports clearly shows that the officers who conducted the settlement operations were fully alive to the peculiar conditions of this District and did their best to mitigate the severity of the assessment. According to the Revision Settlement made in these three taluks, there has been an increase of assessment of only 11 per cent, 3 per cent and 6 per cent respectively. Taking merely the percentage of increase for comparison, we are likely to make some errors in as much as some of the increase is due to the normal

expansion of cultivation. The following figures indicate the rate of expansion in the taluks I have mentioned.

Taluk	Kind	Occupied area at original settlement	In Resettlement	Increase
		Ac.	Rs.	Per cent
Bagepalli ...	Dry ...	36,963	42,990	14·39
	Wet and garden ...	8,207	11,397	27·94
Malbagal ...	Dry ...	40,690	48,501	19·13
	Wet and garden ...	11,923	16,011	34·2
Chitaldrug ...	Dry ...	32,531	61,538	88·87
	Wet and garden ...	8,365	18,450	121·34

"If we were to take only the lands on which the assessment was levied at the time of the original settlement and calculate the increase in regard to this area, it will probably be seen that our revision settlement hardly leads to any increase in the assessment. It is no doubt true that if we compare merely the rates prevailing in other Districts, there may be some differences for instance, as compared with lands in the Chitaldrug District which at the time of the original settlement was in an exceptionally backward condition. It is not fair to Government to institute a comparison with regard to rates adopted in two different districts where the conditions are entirely dissimilar. It is true that the economic condition of the Kolar District gives room to some anxiety. But, this is due to the climate and other conditions and not to the incidence of the assessment. There is no part of the State in which Government have recognised their obligation to help the people to improve their resources by the construction of tanks, and expansion of irrigation, and providing other facilities for the improvement of cultivation more than this District: and if we exclude amounts spent on large irrigation works, such as river channels, reservoirs, etc., it will be found that so far as the expenditure on irrigation works is concerned, Kolar holds undoubtedly the first place."

"There are very serious difficulties in the way of Government agreeing to the modification of the assessment before the period for which the settlement was fixed, has expired. In the first place, it cannot be disputed that there can be no claim for such revision under the law, and though Government considering that its own prosperity is bound up with the prosperity of the people, may not insist too rigidly on a strict interpretation of the law you will have to make allowance for their difficulties in adopting a principle which might lead to serious embarrassment in the administration. Whatever relief you require should therefore not take the form of any request for reduction of assessment based on a comparison of rates in other parts, as such a request involves principles that might be very difficult for any Government to accept: but to press for such concessions and other measures of relief as would enable you to get a better return from the land, and pay the existing assessment."

"There is one great point in favour of your District which many other Districts cannot claim: viz., it has an extraordinarily salubrious climate and freedom from malaria which enables so much of the energy of the people in other parts of the State. Yours is also a District in which subsidiary occupations are much better developed than in other parts of the State. Cattle-breeding and sheep-rearing are very important industries. Sericulture is practised very profitably throughout a greater part of your District. There is a good deal of weaving. In the growth of commercial crops, your District is forging ahead, and as a producer of such commodities as oil seeds, potatoes, turmeric, etc., it has built up for itself a large export business."

"I quite realise the necessity for more efficient measures to enable the people to get a better return from the land and to increase their earning power. Garden cultivation is making steady progress and probably if the Government are approached with proper representations, they may give special facilities to your District to further improve your economic condition."

"One of your chief difficulties is that the atchkat under almost every tank is far in excess of the irrigable capacity of the tank. Though Government have generously agreed to forego the wet assessment on lands which cannot be supplied with water in case the raiyats concerned agree to convert them into dry, it has not been possible to give effect to these rules to any large extent on account of the natural opposition of the raiyats to forego some advantage to which they think they have become entitled. Silting up of tanks has also contributed to the decrease in the capacity of tanks. Fresh avenues will have to be found for constructing new works of irrigation. This must also be one of the important subjects on which your thoughts should be engaged. Government is prepared to help you as far as possible in your endeavours to solve the problem of affording increased irrigational facilities."

"The question of the reduction of atchkat is a matter of the greatest importance in your District, and in the solution of this problem, I have no doubt will be found one means of rectifying the hardship, if any, caused by the incidence of assessment."

"From the remarks I have already made, I do not wish you to conclude, that I have already made up my mind that your District is one not in need of relief. I am only putting before you certain practical difficulties in undertaking at present any revision of assessment: and any suggestions that you should make in order to obtain relief should take some other form than urging for a reduction of assessment."

4. After the speech, representations were made by several of the leading men and a free discussion ensued. A short summary of the representations made and the replies given on the occasion may be of interest as showing popular beliefs and impressions regarding the incidence of land revenue assessment in the Kolar District.

Representations.	*Replies by the Chairman.*
1. *By Mr. Krishnamurthyachar, Mulbagal.*	
(*a*) As the rates fixed at the original settlement were themselves heavy, the increase at the time of the Revision Settlement was unjustifiable. The old rates should therefore be retained.	(*a*) From the information given already in my opening speech, it will be seen that the rates of assessment fixed at the Original Settlement were by no means heavy, compared with the actual revenue collections before the Original settlement.
(*b*) The committee should visit each taluk and investigate the nature of the hardship by the raiyats.	(*b*) This is hardly necessary as the members of the Committee are well aware of the conditions of the several taluks of the District.
(*c*) In Venkatapur about 1,000 acres were assessed at a rate of 6 annas per acre at the Original Settlement. The present rate is Rs. 1-8-0 though the area is now in precisely the same state as it was at the time of the Original Settlement. The increase is without justification.	(*c*) By reference to the settlement records it was pointed out that the statement was incorrect and that the grant referred to which was on "Huigaval" tenure could not be continued as such at the resettlement.
Mr. Vema Reddy, Malur.	
Representations have been made several times that the rates of assessment are very heavy in the Kolar District and Government have recently appointed this Committee. We request this Committee to devise means to mitigate our hardships and not rely too much on statistics and averages.	It was suggested that the representatives of the people might meet and suggest specific items of relief required and they promised to meet on the 2nd May, the date fixed for the meeting of the District Board and submit a joint note of representations.
Messrs. Muthur Suryanaranappa and Hampaiya.	
(*a*) The assessment in Sidlaghatta is on the whole very heavy. The increase in the Revision Settlement is heavy.	(*a*) By reference to the Revision Settlement report it was pointed out that during the introduction of the Revision Settlement relief to the extent of about Rs. 7,000 had been given in such cases to Sidlaghatta as the actual resettlement increase was on 23,500 against an expected increase Rs. 31,000.

It was pointed out that having regard to the conditions of the taluk the increase was not much higher than in the other taluks.

(*b*) There are instances, they said, where the Revision Settlement increased the assessment by 50 per cent over the original rates.

The average increase at resettlement is the lowest in the Kolar District being so low as 7·4 per cent.

Re. individual cases applications may be made in the usual course to the Deputy Commissioner or Survey Superintendent.

After further discussion, Mr. Girimaji Rao, Vice President, District Board, represented that time was necessary for the leading men of the District to confer among themselves and decide on the nature and particulars of the relief they should pray for.

The Committee would be glad to receive their representations and give them their most earnest consideration. As the report to Government has to be submitted shortly, it is desirable that the representation should reach the Committee in time.

The Chairman asked those present to specify individual cases of undue enhancement or hardship and none was able to cite any such cases. The Chairman then enquired of some individuals as to the Kandayam paid by them under the Original Settlement and Revision Settlement and cases cited did not indicate that there was excessive increase.

5. On 10th July 1929 some of the leading Representatives of the Kolar District after joint discussion, formulated their request for relief specifically in the following manner :—

(1) In view of the local conditions prevailing in the District both at the time of the Resettlement and for a long time prior to and after the same, it is submitted that the revision of assessment at such Resettlement is not justifiable and they beg that the revised rates be kindly directed to be withdrawn forthwith (on dry and wet lands).

(2) The representatives of the Kolar District have ascertained that the rates imposed at the Original Settlement on dry and wet lands are very heavy and more so in the case of Kolar Taluk viewed from any standpoint and beg to represent that the Government be recommended to afford some relief to the raiyats of the District if possible, by directing that the assessment be farther reduced.

(3) The Railway Cess be recommended to be abolished immediately

(4) No cesses whatever be directed to be levied on immovable property held on Kayamgutta tenure.

(5) On account of want of irrigational facilities in the District, it may be recommended that, where wells are dug on dry lands at the cost of the raiyats and improvements effected without detriment to Government irrigation works garden rates of assessment be not imposed on such lands in future settlements.

6. The resolution states.—

"The raiyats are becoming impoverished on account of failure of crops due to insufficient rainfall in the District." At the outset therefore, it is necessary to examine whether the position described is true and, if so, to what extent the rate of land revenue assessment is responsible for it and how far a reduction in the rate is calculated to improve the situation.

(*a*) An examination of the 12 year-rainfall averages, (given below) for the three 12-year periods ending with 1903, 1915 and 1927 shows that while in the Districts of Bangalore, Kolar, Tumkur, Mysore and Chitaldrug there has been a decline in the last period, as compared with the average for the first period, the greatest deficiency occurs in Bangalore, being so much as 14·91 per cent. Again, while in the case of Bangalore the decline has been continuous, the Kolar District has been fairly steady at 27 both in the 2nd and the 3rd periods. A lower average rainfall is thus seen to affect not the Kolar District only but other maidan Districts as well and in so far as it affects the Kolar District individually the deficiency is slight.

Name of District	Twelve-years ending 1903	Twelve-years ending 1915	Twevle-years ending 1927	Percentage o. difference between the 1st and the last period
Bangalore	34·39	31·31	29·25	—14·94
Kolar	30·45	27·04	27·53	—9·58
Tumkur	27·88	25·49	25·65	—8·00
Mysore	30·00	27·92	27·72	—7·60
Chitaldrug	23·10	21·62	22·53	—2·46
Hassan	40·60	40·01	40·47	—0 32
Kadur	65·49	73·00	74·88	+14·33
Shimoga	70·71	70·35	58·14	—17·77

(*Vide* Appendix B also).

(*b*) The resolution however refers not to "lower rainfall" but to "insufficient rainfall" meaning an insufficiency which has caused a failure of crops. An examination of the averages of crop outturn (*Vide* Appendix C) for the last two decenniums, given below of the five maidan districts however, lends no support to this view. Taking the chief dry crops which depend entirely on rainfall, *viz.*, Ragi and Horsegram it will be seen that Kolar keeps close to Bangalore either ranking with or after it. And though owing to the expansion of groundnut cultivation there is some difficulty in instituting a comparison regarding dry crops statistical returns show both an increase in the area under occupation and that cropped.

			In terms of annas. Decade ending. 1917-18.	1927-28.	Result.	
1. Ragi	...	Bangalore ...	9·2	9·1	—0·1	Slightest.
		Kolar ...	7·4	8·3	+0·9	
		Mysore ..	8·1	8·3	+0·2	
		Chitaldrug ..	9·2	7·9	—1·3	
		Tumkur ..	7·4	7·1	—0·3	
2. Horsegram	...	Mysore ...	7·3	8·1		
		Chitaldrug ...	7·3	6·9		
		Bangalore ...	7·2	6·3		
		Kolar ...	6·1	6·3		
		Tumkur ...	6·3	5·5		
Average dry cropped area.			4,62,194	5,03,626 (Acres).		

7. The resolution again states that "the raiyats are becoming impoverished". Whether it is true that the agricultural population is becoming gradually impoverished has therefore to be examined. A gradual and general impoverishment of the raiyat, if present, as a marked tendency of the District, could not have failed to express itself in the economic life of the rural population. In all probability, it would, in some appreciable degree, have affected the rate of expansion of cultivation on the one hand, and on the other the rate of increase of population. From the statistics compiled from the settlement reports of the district it is seen that in the inverval between the Original and the Revision Settlements of the several taluks of the District the total area under occupation under dry, wet and garden rose by 28 per cent while the area under garden cultivation alone, which is a special feature of agriculture in Kolar, rose by 59 per cent, an increase higher than the total increase of dry (24·8 per cent) and wet (30·4 per cent) occupancies put together (*Vide* Appendix D). These results are easily and naturally explained by the favourable, physical and topographical conditions of the District which have given it among the maidan districts not only an annual average rainfall (28·21) next to that of Bangalore District (30·95) but also a tank system which is the best developed in the State. If the expansion of cultivation since the revision settlement also is taken into consideration, the result is a still further improvement by 29 per cent since the revision settlements, and 65·5 per cent since the Original Settlements,—a position which is by no means consistent with the assumption of a gradual impoverishment of the raiyat.

8. *Darkhasts.*—In the number of the darkhasts for land, Kolar heads the list and accounts for 28 per cent of the total number of darkhasts for the entire State.

Bangalore which takes the 2nd place comes far behind contributing 12·9 per cent to the total number of the darkhasts in the State. The number of darkhasts in the Kolar District has been continuously on the increase. 1918-19 started with 1,174 darkhasts and the number continued to increase till in 1927-28 it reached 7,790. (*Vide* Appendix E).

9. *Survey rates and settlements compared with pre-survey collections.*—The resolution suggests by implication that the incidence of land revenue in the Kolar District is unduly high. To find out how far this is true it is necessary to compare the rates settled at the Original Settlement and the Revision Settlement with the actual revenue collections prior to the introduction of Survey and Settlement into the District. From the figures furnished below, it will be seen that the land revenue settled at the Original Settlement was in a majority of cases no higher than the average of the revenue collections for the previous 25 years. Taking the figures for the entire District the financial effect of the first settlement was a net land revenue demand of Rs. 8,60,152 against a 25-year average collection of Rs. 8,85,894 resulting in a decrease of Rs. 25,742 (Appendix F). If allowance is made for expansion in cultivation since the Original Settlement, it is doubtful if even the land revenue settled at the Revision Settlement goes beyond the figure of the highest pre-survey collections.

10. The following extracts from the Original Settlement Reports show that the original rates were fixed after a careful consideration of all the circumstances of the taluks:—

(i) *Gudibanda.*—Referring to the rates proposed at the original settlement for the late Gudibanda Taluk in 1,876 now absorbed in Sidlaghatta Goribidnur and Bagepalli, the Survey and Settlement Commissioner states.—"These rates are slightly higher than those recently proposed for Madhugiri and considerably lower than those imposed in the Bangalore Taluk and working successfully for the last 3 years."

The result of the imposition of the proposed rates is an estimated net State Revenue of Rs. 71,097 against Rs. 71,251 the revenue actually collected in 1873-74.

(ii) *Goribidnur.*—Referring to the rates proposed for Goribidnur in 1880, the Survey and Settlement Commissioner in his letter to the Chief Commissioner stated.—"There is much talk about excessive assessment, but by the light of the survey and detailed examination of lands it is clear that the average collections are light compared with the capabalities of the Taluk and what pressure there has been on individuals has been due to a vicious system and most unequal distribution."

"In regard to the rates of assessment, to be proposed for adoption in the future, the standard of assessment adopted in the adjacent taluks of Madhugiri and Koratagere already settled will prove the best guide and in fact a standard of rates for the rice and garden land almost identical with the rates introduced into those taluks has been adopted here and for the dry crop land a standard decidedly lower. From the past revenue history little light could be obtained as to the rates suitable for this taluk, since the notorious irregularity of the old system rendered much individual pressure quite compatible with a small general realisation and it was therefore quite possible to assert and not unduly that the old revenue demand pressed very heavily, while the real fault was not in the weight but in a very partial and corrupt distribution of the total demand. By adopting a standard of assessment found perfectly suitable in adjacent and similarly situated taluks, we should be proceeding on a sure basis."

"The soils, more especially those under irrigation, are of very high order, rich and loose, but deteriorate in quality as the confining hills are approached."

"Compared with the rest of the District, the taluk is very low lying and to this fact probably is due its leading characteristic of an almost unfailing water supply. The sources and modes of irrigation are very fully described by the Deputy Commissioner and Mr. Meikle John and need not be further touched upon in this part of my report. It will suffice to observe that water is almost everywhere available close to the surface and that a happy combination of soil and water supply secures for Goribidnur a large proportion of uniformly superior wet lands than is to be found in any of the neighbouring taluks. The dry crop lands, as a consequence, attract somewhat less capital and attention than would otherwise be the case."

(iii) *Chikballapur.*—In 1883 referring to the rates proposed for the Chikballapur Taluk, the Deputy Superintendent stated.—"In my opinion the soils, with

the exception of those in the more hilly tracts, are on the whole decidedly good and the water supply, both from its abundance and close proximity to the surface admits of irrigation being carried on to an extent rarely met with in the plain taluks of Mysore, and at a comparatively moderate expenditure of money and labour."

"So far as the actual revenue is concerned, there is, leaving out local cesses, an increase of Rs. 6,558 on the old assessment. This increase however, is only nominal as it becomes absorbed in the sums required (Rs. 5,000 to Rs. 6,000) for remuneration to village officers who will cease to receive grain payment from the raiyats and a further sum of Rs. 3,000 for contribution to the irrigation fund."

"If the abovementioned sums ara deducted from the total estimated revenue there remains a difference of Rs. 332 in favour of the old assessment."

(*iv*) *Bagepally.*—In 1885 in forwarding to the Secretary to the Dewan of Mysore the report of this taluk, Col. Grant stated.—"The rates proposed were in the first instance carefully gone over by Major Rutherford and myself and I need scarcely therefore remark that they have my entire approval. I have now obtained the opinion of the Deputy Commissioner, in his letter No. 34 of the 6th instant which I herewith forward."

"The Deputy Commissioner concurs generally in the suitability and moderation of the rates proposed, and no particular remark is called for on my part."

(*v*) *Sidlaghatta Taluk.*—In 1885, referring to the rates proposed for the Sidlaghatta Taluk, the Survey Superintendent stated.—"The Taluk under report, is however, very favourably situated. It is in itself populous and adjoins a well populated tract to the south which latter is traversed by the Madras Railway at no great distance from the confines of the Sidlaghatta Taluk and where a good market can at all times be found and indeed, on exceptional occasions inseparable from the presence of a Railway, the demand for the produce of all kinds of the surrounding country for many miles is very brisk. I do not therefore think that the lump sum taken from the taluks as revenue has been too high, but unfortunately its distribution over the various villages and holdings has been most unequal and consequently injurious to both Government and the raiyat."

"I propose nevertheless to add very little to the existing revenue demand on the occupied lands, believing as I do that moderation is really required, and that even if no great quantity of the unoccupied lands is taken up at once, we shall at any rate give the really thrifty raiyats of this taluk a fair chance of bettering themselves. It would be impossible indeed to adhere very strictly to rates already adopted in neighbouring taluks and at the same time get any material gain to the revenue in this taluk. I have therefore considered it wise even at the sacrifice of some possible immediate revenue, to keep the demand on the occupied lands, under the proposed settlement, at very much the same figure as it was before, not leaving indeed sufficient increase to meet the pay of village officers and the contribution to the District Irrigation Fund. That material gain will come later on, however, I think we have every ground for considering almost certain. The arable unoccupied lands, as will be seen further on, are both extensive and valuable and the population to the present occupied area I have already shown to be more dense than usual."

"Viewed with reference to its effect on the past collections the proposed settlement is light in the extreme, but the new rates, viewed in the abstract, are quite as high as I care to recommend. I am quite aware that beside the average collections of earlier years the lump assessment now proposed for the occupied lands makes a very poor show, but we know that an immense extent of land has been thrown out of cultivation of late years which would probably have remained in occupancy had it not been for oppressive and above all, unequal assessment. I believe the settlement now proposed will meet the necessities of the tract under report and facilitate the healthy spread of cultivation."

(*vi*) *Chintamani Taluk.*—In 1887 referring to the rates proposed for the Chintamani Taluk the Superintendent stated.—"Viewed as a whole and compared with adjoining taluks which is what we are now chiefly concerned with, Chintamani may be fairly considered to hold its own. It has a numerous, healthy and peculiarly industrious body of raiyats, to whose exertions, aided by great natural fertility, good water-supply and ample grazing is due, the forward position the taluk now

occupies in spite of very deficient means of communication and, as I shall show further on, a very oppressive and unequal system of assessment."

" * * * *

The results represent an immediate loss to Government.

"There is no doubt that the proposed settlement is very favourable to the raiyats who by the collateral action of the settlement are also relieved of grain payments to patels and shanbhogs the value of which, I dare say, amounts to quite Rs. 10,000 if not a good deal more. I have therefore endeavoured to explain as clearly as possible the reasons which have led me to propose a settlement involving some immediate loss of revenue to Government but a loss which I believe will be amply made good hereafter."

(vii) Mulbagal Taluk.—In 1887 referring to the rates proposed for the Mulbagal Taluk the Survey Superintendent stated.—"Before Lieutenent Colonel Rutherford's proposals were put into final shape, the general lines upon which the proposed settlement should be framed were most carefully discussed between him and myself. It became at once obvious that the taluk under report, like most of the taluks of the Kolar District hitherto settled, had suffered most severely from the inequality of rates resulting from an unskilful commutation of the batayi to the nagadi system of assessment. The rates worked out by what is known as the 'sarasari' system were necessarily purely fortuitous and the consquence has been that a large extent of land has been thrown out of cultivation from this cause alone, apart from the influence of the rise and fall of prices or of good or bad seasons. As noticed by the Deputy Superintendent at para 11 of his report, the collections of 1865-66 were no less than Rs. 60,981 higher than the collections of 1880-81. The fluctuation of the realizations year by year has been, in short, most abnormal and could never have occurred if the total demand had been fairly distributed. To make [illegible] kept in readiness to irrigate upon wet lands when applied for [illegible] and not in any way based upon the relative value of the soil [illegible]

"It may fairly be presumed that [illegible] occupancy were those which bore the lighter share of the general assessment and no uneasiness need be felt that the effect of the proposed settlement is to increase the demand on the occupied land by some Rs. 25,000. What the taluk requires is an equal distribution of the general assessment and this the proposed settlement may fairly claim to have accomplished and that too by the use of rates intrinsically moderate. From this increase of Rs. 25,000 will have to be deducted the pay of village officers undertaken by Government at a probable cost of Rs 6,500 nor must it be forgotten that the raiyats are being relieved of [illegible] to Shanbhogs and Patels, by no means an inconsiderable item. Then the [illegible] contribution to irrigation fund will be about Rs. 5,600."

(viii) Kolar Taluk.—In 1889 referring to the rates proposed for the Kolar Taluk, the Superintendent, Revenue Survey stated:—"The rates now proposed are in strict keeping with rates already sanctioned and working well in adjoining settled taluks. They are certainly not higher than the latter and as they give, after providing the pay of village officers and the contribution to the irrigation fund, a substantial addition to the revenue of about Rs. [illegible] imagine there is no desire on the part of Government to have the rates pitched higher, although the circumstances of the Kolar Taluk, notably its exceptionally excellent means of communication, its unusually dense population and its proximity to the Gold-fields and the Railway, might perhaps justify slightly higher [illegible] rates than in the adjoining settled taluks."

Regarding [illegible] Butcher, the Assistant Settlement Officer reported as follows. "The [illegible] soils of the taluk are good [illegible] more or less admixture of sand. The best soil is found in the Holur and Datsanur hobli where the soil is of a dark [illegible] colour with less sand. Stretches of black soil are also met with not infrequently in these hoblis. As a whole the soil of the taluk is better on the average than that [illegible] taluk and by the establishment for some years past, the soil being of greater [illegible] capable of supporting [illegible] crops of ragi, which is the staple. The soils of the [illegible] lands are of the usual kind, generally dark in colour with more or less admixture of sand."

(*ix*) *Malur Taluk.*—In 1890 referring to the rates proposed for the Malur Taluk, the Superintendent stated.—"The rates as now proposed were fully discussed between Colonel Rutherford and myself in the first instance, and they have therefore my full approval."

"The points which chiefly recommend themselves in the proposals now submitted are the absolute consistency of the maximum rates, as compared with those already adopted in adjoining settled Taluks and the moderate character of the rates themselves."

"The Deputy Commissioner expresses himself satisfied as to the suitability of the proposed rates and I recommend them very confidently for adoption."

(*x*) *Bowringpet Taluk.*—In 1890 referring to the rates proposed for the Bowringpet Taluk the Superintendent, Revenue Survey stated.—"Notwithstanding the undoubtedly favourable position which the taluk occupies, I am unwilling to propose higher maximum rates than have been adopted, and found to work well, in adjoining taluks. It is true that there is every sign and promise of prosperity, but it must be remembered that the soils dry especially, are not of very high order, and that the external and perhaps only temporary influences which are at present doing so much good in one direction, by giving an impetus to trade generally, are in another direction causing considerable disturbance as for instance, in withdrawing labour from sugar-cane cultivation and by causing indirectly a great loss of leaf manure. The grouping of villages for the purpose of assessment which I shall presently give would, if based upon the persence of the Gold-Mines, be regulated by a state of things which may be called new and which may not last. To ignore such considerations altogether is impossible, but I have allowed them to influence the operation of grouping as little as possible. Thus, if the Gold Mines were to disappear entirely, there is no village which could be pointed out as, for that particular reason, too highly assessed. As regards the Railway, it is quite different and its influence may be regarded as permanent, and it has therefore been taken, as I shall presently show, as the main basis for my grouping of villages, in other words, the distribution of the new assessment."

"I confidently recommend the rates which I have now proposed. They are not in themselves high, and they will under an equal distribution afford relief in numberless instances, while at the same time the results although showing no very great gain to Government are fairly favourable."

11. *Revision Settlement.*—The Revision Settlements of the Kolar District which took effect in the interval between 1917 and 1925 have also been equally considerate. A comparison of the increases during resettlement in the average incidence of the Land Revenue assessment in the several districts shows that the greatest increase, 31 per cent has occurred in the Mysore District and the least 7·4 per cent in the Kolar District. The following statement shows the several districts arranged according to the percentage of the increase at resettlements over the Original Settlement in regard to the average incidence of land revenue per acre. (*Vide* Appendix G. also).

Mysore	31	per cent	Tumkur	15·5	per cent.
Hassan	21·7	,,	Bangalore	14	,,
Kadur	21·1	,,	Shimoga	8·1	,,
Chitaldrug	20·3	,,	Kolar	7·4	,,

12. *Revenue History.*—An examination of the Revenue History of the District lends no support to the view that the rates of assessment have been either excessive or oppressive.

(*a*) *Collections.*—From the subjoined table it will be seen that the land revenue collections have distinctly improved. Taking the averages for the 2 decenniums 1908-09 to 1917-18 and 1918-19 to 1927-28 it is seen that the average for the 2nd decennium *viz*, 16,28,040 shows a distinct improvement of 1¾ lakhs over the average of the previous decennium, *viz.*, 14,51,015. (Appendix H). The collection during 1927-28 in the Kolar District represented 95·6 per cent of the demand for the year.

(*b*) *Coercive Processes.*—The record of coercive processes (*Vide* Appendex I) is in conformity with the progressive revenue history of the Kolar District and shows that during the decade ending 1927-28 the coercion that had to be employed in the revenue collection was greatest in the Mysore District 15 per cent, next in Tumkur 11·3 per cent and the least in Kolar 10·9 per cent and Bangalore 10·6 per cent.

(c) *Remissions.*—The figures given in the subjoined table (Appendix J) show that the policy of remissions has been worked in a spirit of the greatest generosity in the case of the Kolar District, where the average annual remissions during the decade ending 1927-28 is more than twice the average for either Bangalore, Tumkur or Mysore.

13. *Limit of Assessment rates.*—The theoretical limit for Revenue Demand is ½ the net income from land according to the Government of India's Famous Despatch in the time of Lord Curzon in reply to Sir Romesh Chandra Dutt. If we take the results of crop experiments and statistics of crop yield, it will be seen that nowhere has this limit been approached, much less exceeded. There are other theoretical limits such as 1/5th to 1/6th of the gross produce, 1/20th of the selling value of lands and so forth. A study of our assessment rates will go to show that our maximum rates are all well within these limits.

Comparisons are made between Kolar and other districts and we are invited to reduce Kolar rates to the level of those in "Other Districts." But this is an impracticable proposal. There are no fixed "Other District Rates." The average rates of assessment vary from district to district, taluk to taluk, and village to village. It goes without saying that it is impossible to have one flat level of assessment for all the districts or taluks. The assessment rates imposed at any settlement cannot but be influenced to a great extent by the previous collections and all that could be done is to remove irrational local inequalities. It is therefore a hopeless task to try to equalise the rates of the several districts.

14. *Comparison with averages in Madras.*—Then again comparisons are sometimes made between the incidence of land revenue in the Kolar District with that in the neighbouring Taluks of the Madras Presidency. Such comparisons, however, are not only unprofitable but positively misleading. The conditions of tracts in the Mysore State which are above the ghats are widely different from those in the neighbouring British Districts below the ghats. For instance, the maximum dry rate of assessment in several of the Madras Taluks adjoining the Kolar District is as high as Rs. 5 per acre. Nowhere in the Mysore State has a dry rate of assessment higher than Rs. 3-8-0 per acre, been applied (Appendix K). Comparison between our and Madras settlements are apt to be highly misleading also for another reason. Their settlement is by Districts or Sub Districts containing as many as 10 taluks and more at a time, whereas we proceed Taluk by Taluk.

It has to be further remembered that under Section 112 of the Land Revenue Code the assessments in the case of all the settled taluks of the Kolar District have been notified as "fixed for a term of 30 years." In some of the taluks the rates have been in force for over a decade and in no taluk for less than 5 years.

Once we disturb the fixity of tenure which is the peculiar feature of the Survey Guarantee we should be in a state of frequent flux in response to this or that representation from the quarters concerned. An element of uncertainty will thus be produced with regard to our settlements which is obviously inexpedient. If the raiyats of the Kolar District or some taluks in the Kolar District can have their settlements disturbed after 5 or 10 years, because some other taluk is enjoying a lower rate, a similar concession will have to be given to every taluk which can point to another taluk as having rates less than itself. The Bangalore people may complain that the rates are higher than Tumkur and Tumkur, in turn, may compare itself with Chitaldrug and make out a similar grievance. We should thus land ourselves in a state of chaotic uncertainty and the "Survey Settlement" will be anything but a settlement.

15. *Concessions.*—Although there is little in the revenue history of the Kolar District which justifies the proposition put forward in the resolution that "the raiyats are becoming impoverished on account of failure of crops due to insufficient rainfall in the District," and the heavy incidence of assessment severely affected their economic condition, there are a few points for consideration on which it is open to Government to consider sympathetically the question of granting some concessions in the circumstances enumerated below.—

(a) Both at the Original Settlement and the Revision Settlement the average dry rate of assessment per acre in the taluks of the Kolar District has been higher than the corresponding averages of other taluks save a few in the Bangalore District (Appendix L).

(*b*) It has been stated already that the policy of granting remissions has been worked out in a most generous spirit in the Kolar District and that the average annual remission during the decade ending 1927-28 has been as high as Rs. 39,000 per annum This average is the highest in the State, and it may certainly be argued that the grant of the remission amounts to a recognition by the Government of its being necessary and called for.

(*c*) A comparison of the groupings of tracts for settlement purposes in the Bangalore and the Kolar Districts is of interest in this connection. Whereas as many as 6 out of 10 taluks in the Kolar District have been placed in the two-group tracts, only 3 out of 9 taluks in the Bangalore District are placed in that class. Going a little deeper into detail it will be seen from the statement (Appendix M) of villages, grouped according to rates, that whereas 49.7 per cent of the Bangalore District lies within groups carrying rates ranging from Rs. 2-5-0 to Rs. 2-12-0 per acre, the corresponding portion of the Kolar District is so large as 74 per cent.

(*d*) In regard to the maximum dry rate applied, while the Kolar District received Rs. 2-12-0 at the original settlements as against Rs. 3 for Bangalore, both Kolar and Bangalore received at the revision settlement the same maximum namely, Rs. 3 8-0 per acre. Further even from the presurvey period the average Maji Beriz for the Kolar District was Rs. 1-2-11 as against Re. 0-14-7 for Bangalore, *i. e.*, Re. 0-4-4 higher than Bangalore. These higher averages considered along with the large annual remissions in the District suggest that the large revenue collections in the Kolar District were certainly the result of the peculiar history of the greater part of the District during the half-century or more, preceding 1870. The political vicissitudes through which the District passed during the period had brought about the phenomenon of a large number of petty Chiefs or Pallegars whose revenue administration of the District resulted in a custom of high revenue demand and collections. The introduction of a regular system of survey and settlement, which distributed the revenue demand fairly evenly throghout the District removed the hardship due to unequal pressure but the settlement was itself based on or at any rate influenced by the average revenue collections in the past. In consideration of these circumstances, though not on the ground of either failure of crops, or insufficient rainfall, or any gradual impoverishment of the raiyats, we recommend the following concessions for the consideration of Government :—

1. In tracts to be notified for the purpose by the Government in the Revenue Department, a remission not exceeding half the dry assessment on dry lands on which, owing to adverse seasonal conditions there has been a total failure of dry crop.

NOTE 1.—For this purpose, the unit tract shall be a village.

NOTE 2.—To entitle a land holder to get remission, there must have been no crop whatever harvested on any of the dry lands in his holding.

2. To conserve and to promote the better utilisation of water-supply in Government tanks a margin of the achkat, to be defined and notified in each case, may be set apart for each tank in regard to which half of the wet assessment may be remitted as a concession subject to the following conditions :—

That the occupant of the Survey Number or numbers concerned sinks a well and raises crops other than paddy.

3. The Railway cess may be abolished from 1930-31; the District Board being relieved of its share of liability of paying half the future cost of capital outlay. The District Board has accumulated enough funds to repay its debt and the Railway receipts are adequate to cover working expenses and interest charges. Future developments may be taken up after 1933 from the net profits of the Railway. (*Vide* Appendices N. to Q.)

4. Special grants may be made for the following purposes :—

(1) A lumpsum grant of Rs. 50,000 may be made for loans being granted to land holders for sinking new wells or improving existing ones for irrigation purposes at a concessional rate of interest, *viz.*, three and one-eighth per cent for a period of five years.

(2) An annual grant of Rs. 25,000 for the next five years for the development of roads and inter-village communications.

(3) A special annual grant of Rs. 25,000 for the next five years for the sinking of drinking water wells.

The total increase of assessment after taking all the taluks of the Kolar District comes to about one lakh of rupees. By the above concessions almost the whole of the said increase will be applied to the particular tract itself and it will do more towards the economic progress thereof than if we were to take this entire increase of one lakh of rupees and distribute it as a so called concession among the raiyats of the tract. The total of Survey numbers for the whole District is about 284,360. There is a fairly large amount of fragmentation and we may take that there are on the whole two land holders if not more, per survey number. Thus, on the average, an individual raiyat will get as a result of the reduction a benefit of less than one-fifth rupee per year. Such a 'concession' can hardly cure the gradual impoverishment complained of. But if instead of frittering this amount away, it is concentrated and applied to a few worthy objects like the above it will bring in far more economic prosperity to the tract.

16. We are aware of the difficulties of giving effect to any system of remission based on the principle of failure of crops but after considering several alternatives we come to the opinion that this would be the simplest and easiest method of giving relief. Suspending the revised rates altogether is obviously unsuitable as it will defeat the object of resettlement. We also considered the possibility of reducing the maximum dry rate and bringing it to a level with the highest dry rates in the Mysore District for instance; but this would necessitate practically the repetition of the whole process of resettlement or if only the assessment on dry land exceeding this limit is to be reduced relief will be confined only to the best class of lands and accentuate the grievance of the others. In ordinary seasons the raiyats find no difficulty in paying the present rates of assessment and it appeared to us therefore the mode of relief proposed by us would be most suitable and lead to least embarassment by maintaining the integrity of the resettlement.

17. The concessions now suggested for the consideration of Government meet the grievances urged in the representations one, two and three of the memo of representations presented to the representatives of the Kolar District on 10th July 1929.

Representation 4 requests that "no cesses whatever be levied on immovable property on Kayamgutta tenure."

The committee see no reason for the general exemption of Kayamgutta holdings from all cesses,—apparently for all time to come. Nor can they see what benefit this will confer on the bulk of the raiyats who are occupants of Sirkar land.

Representation 5 is as follows:—

"On account of want of irrigation facilities in the District, it may be recommended that, where wells are dug or tanks at the cost of the raiyats and improvements effected without detriment to Government irrigation works, garden rates of assessment be not imposed on such works in future settlements."

Sub-section one of section 115 of the Land Revenue Code as well as the rules (para 182 of the New Revenue Manual) provide that independent well gardens, *i.e.*, gardens which do not directly or indirectly receive water supply from a Government irrigation source shall be assessed only at dry rates of assessment. The assessment of gardens has proceeded in conformity with these provisions.

If the expression in the representation "without detriment to Government irrigation works" is intended to mean and include gardens receiving water supply indirectly, such as by drainage and percolation from a Government irrigation source, the representation does not commend itself to the Committee; because an indirect source of water supply is (and ought to be) as important a factor in fixing the assessment, as a direct source.

BANGALORE,
22nd February 1930.

A. V. RAMANATHAN,
D. SRINIVASA IYENGAR,
P. G. D'SOUZA.